IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.5 OF 2002

The Commissioner of Central Excise ..Applicant.

V/s.

M/s.S. Kumar & Co. & 59 Ors. ..Respondent.

Mr.S.S.Pakale with Y.R.Mishra for the applicant.

Mr.J.M.Patel for respondent Nos.1 to 4.

AND

CENTRAL EXCISE APPLICATION NO.7 OF 2002

The Commissioner of Central Excise ..Applicant.

V/s.

M.P. Sharma & Anr. ..Respondents.

Mr.R.V.Desai, senior counsel with Mrs.N.V.Masurkar for petitioner.

Mr.Ramesh Majgaonkar for respondent No.2.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 27TH APRIL, 2005.

P.C. :-

. Heard the learned counsel for the petitioner. In view of the Judgment of the Apex Court in the case of **Collector of C.Ex., Ahmedabad V/s. Orient Fabrics Pvt. Ltd.** reported in **2003 (158) E.L.T. 545 (S.C.)**, the issue raised in these applications does not survive. In this view of the matter, both the applications stand dismissed with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)